

**SIKKIM**  
  
**GOVERNMENT** **GAZETTE**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

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**Gangtok** **Monday 14<sup>th</sup> March, 2022** **No. 87**

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**GOVERNMENT OF SIKKIM**  
**COMMERCIAL TAXES DIVISION**  
**FINANCE DEPARTMENT**  
**GANGTOK**

**No. 06/2021-GST/SIKKIM**

**Date: 30<sup>th</sup> March, 2021**

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of Sikkim in the Finance Department, No. 89/2020 – State Tax, dated the 29<sup>th</sup> November, 2020 namely:–

In the said notification, –

- (i) in the first paragraph, for the figures, letters and words, "31<sup>st</sup> day of March", the figures, letters and words "30<sup>th</sup> day of June", shall be substituted;
- (ii) in the first paragraph, for the figures, letters and words, "01<sup>st</sup> day of April", the figures, letters and words "1<sup>st</sup> day of July", shall be substituted.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department